
EXHIBIT B
DRAFT PROCEDURES AND REQUIREMENTS
Household Hazardous Waste Grant (13th Cycle) for FY 2004 – 2005

Copies of these Procedures and Requirements should be shared with BOTH the Finance Department AND the staff responsible for implementing the grant activities.

Introduction	<p>The Household Hazardous Waste (HHW) Grant Program is administered through the California Integrated Waste Management Board (CIWMB). These Procedures and Requirements describe project and reporting requirements, report due dates, report contents, grant payment conditions, eligible and ineligible project costs, project completion and close-out procedures, records and audit requirements.</p> <p>This document is incorporated by reference, and attached to, the Grant Agreement.</p> <p>All documents submitted must be printed double-sided on recycled-content paper containing at least thirty percent (30%) post consumer fiber.</p>	
Milestone	August 2004 March 15, 2005 March 15, 2006 March 31, 2007 May 1, 2007	Grant Term Begins pending the Notice to Proceed Progress Report Due Progress Report Due Grant Term Ends Final Report and Payment Request Due No extensions will be granted for submittal of final report.
Questions?	<p>All communication regarding this grant should be directed to your Grant Manager. To find the name and telephone number of your Grant Manager, refer to www.ciwmb.ca.gov/HHW/Grants/Contacts.htm.</p> <p>You may also call the main office number at (916) 341-6457.</p>	
Where to send Reports, Payment Requests, etc.	<p>Send your Reports, Payment Requests, and all other written correspondence to your Grant Manager's attention at:</p> <p>California Integrated Waste Management Board Special Waste Division Used Oil and HHW Branch – MS #21 P.O. Box 4025, 1001 "I" Street Sacramento, CA 95812-4025</p> <p>Attn: (your Grant Manager's name)</p>	

Eligible Costs	All expenditures must be only for activities, products, and costs included in the approved Work Plan (Exhibit C) and approved Budget (Exhibit D), and must be incurred, and services provided and goods received, after receiving Notice to Proceed and before the end of the Grant Term . Any proposed revisions to the Work Plan and/or the Budget must be submitted and pre-approved in writing by the Grant Manager prior to Grantee incurring the proposed expenditures. The approval document should be retained by the Grantee for audit purposes.														
Ineligible Costs	<p>Any costs not included in your approved budget are ineligible for reimbursement. If you have any questions regarding ineligible costs, contact your Grant Manager. Ineligible costs include, but are not limited to:</p> <ul style="list-style-type: none">▪ Costs (claimed as either grant expenses or matching monies) incurred prior to receipt of Notice to Proceed or after the end of the grant term;▪ Costs incurred while not working on the grant (e.g., personal use of earned personnel time such as sick leave, vacation, etc.);▪ Pre-paid expenditures for future goods or services delivered beyond the end of the grant term (Exemption: The Grant Manager may consider approving products purchased in full before the end of the Grant Term but delivered after the Grant Term if the delay is caused solely by the supplier, and not by the Grantee. The Grantee must request an exemption in writing and receive written approval from the Grant Manager.); and▪ Fines or penalties due to violation of federal, state or local laws, ordinances, or regulations.														
Recycled Content Requirements	<p>All products containing recycled-content material that are purchased with grant funds must be reported. At a minimum, Grantees must report the percentage of recycled-content material for products purchased in the product categories listed below. Grantees must use a separate Recycled-Content Product Certification (RCP) Form (CIWMB 74G) for each supplier and submit these forms with the Final Progress Report. The form can be found at CIWMB's website and accessed by either Microsoft Word or Adobe Acrobat: www.ciwmb.ca.gov/HHW/Forms/.</p> <p>Purchases of the following products with grant funds must meet the specific percentages of recycled-content, as described on the RCP form.</p> <table><tr><td>Paper Products</td><td>Printing & Writing Paper</td><td>Plastic Products</td></tr><tr><td>Compost & Co-Compost</td><td>Glass Products</td><td>Lubricating Oils</td></tr><tr><td>Paint</td><td>Solvents</td><td>Steel Products</td></tr><tr><td>Tires</td><td>Tire-Derived Products</td><td></td></tr></table>			Paper Products	Printing & Writing Paper	Plastic Products	Compost & Co-Compost	Glass Products	Lubricating Oils	Paint	Solvents	Steel Products	Tires	Tire-Derived Products	
Paper Products	Printing & Writing Paper	Plastic Products													
Compost & Co-Compost	Glass Products	Lubricating Oils													
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Tires	Tire-Derived Products														

Requirements for
Publicity and
Education Items

Any exceptions to the above requirements must be pre-approved by your Grant Manager.

Recycled-content information for some commonly purchased Grant items may be found at:

www.ciwmb.ca.gov/UsedOil/Grants/Resources/Vendors/PromoProduct.doc More information regarding RCP vendors and contractors may be found at: www.ciwmb.ca.gov/RCP/ For information about CIWMB's *Buy Recycled Program*, visit: www.ciwmb.ca.gov/BuyRecycled/

Materials or items purchased for publicity or educational purposes may be denied for reimbursement if they do not meet the requirements detailed in this section.

Premiums must be specifically tailored to the target audience, must be durable, and not likely to be disposed of in a short time, nor contribute to the waste stream or hazardous waste stream (e.g., any item containing batteries, mercury, etc.).

For all languages other than English, you must work with a certified translator or person fluent in reading and writing the language. A description of the translator's qualifications, as well as an English version of the material(s), must be submitted with the final report.

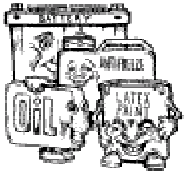
For audit purposes, samples of all publicity and education materials must be retained for three years AFTER the close of the Grant Term or a longer period of time if warranted to resolve any issues surrounding this Grant.

All items/materials, as appropriate, must meet the recycled-content product content requirements as set forth in the Terms and Conditions and described in the RCP Form, and must include the following:

- 1) Acknowledgement of the CIWMB funding that reads "Funded by a Grant from the California Integrated Waste Management Board."¹ Use of the initials "CIWMB" is not sufficient. Exception: The acknowledgement line is not required on small items where space constraints would not allow for this line, or if it would interfere with the message (pencils, radio spots, etc.). All exceptions must be pre-approved in writing by your Grant Manager.
- 2) Specific information on (HHW) recycling/disposal.

¹ There are only two acceptable Spanish translations: "Financiado por una beca del California Integrated Waste Management Board" or "Patrocinado por fondos del California Integrated Waste Management Board." For other languages, you must work with a certified translator or person fluent in reading and writing that language.

Graphics



Written Pre-Approval Required for Select Publicity and Education Materials

Publicity & Education Reporting Samples

Progress Reports:
Due: March 15, 2005
March 15, 2006

Final Progress Report:
Due May 1, 2007

- 3) A list of HHW collection locations or a 24-hour hotline number. When locations are listed, include the following language: "Call for hours of operation and types of materials accepted".

Graphics are available on the CIWMB's website at:
<http://www.ciwmb.ca.gov/UsedOil/graphics/HHWArt/>

For information on recycled-content products, see
www.ciwmb.ca.gov/BuyRecycled/StateAgency/Buying.

The following materials and items require written approval from your Grant Manager prior to incurring the expense. These items include:

1. Premiums, if the per item cost exceeds six dollars (\$6).
2. All television and video scripts.

For audit purposes, Grantees are required to retain samples of all P&E materials for three years AFTER the close of the Grant term, or a longer period of time if warranted to resolve any issues with this grant.

The Progress Report covers activities from August 2004 through January 31, 2005, and February 1, 2005 through January 31, 2006 the reports should include, at a minimum, the following:

1. The Grant number, Grantee's name, and reporting period.
2. A description of work completed, arranged by the Reporting and Expenditure Categories as shown in your Work Plan. Include as an overall summary, or in each section, responses to the following questions as applicable:
 - a) What are the unique or new activities/technology?
 - b) What were the successes (so far) in relation to goals and objectives?
 - c) What problems/challenges were discovered during implementation?
 - d) How did you resolve them?
 - e) What "best practices" might be shared with other jurisdictions?
3. A brief discussion of work to be conducted during the remainder of the grant term. If necessary, discuss any adjustments to the Work Plan resulting from your process evaluation. Your Grant Manager must give written pre-approval for any changes to the Work Plan or Budget.

The Final Progress Report covers activities from February 1, 2006 through March 31, 2007; additionally, summarizes the entire grant (August 1, 2003 through March 31, 2007), and includes:

1. The Grant number, Grantee's name, and Grant Term.
2. Description of activities that were undertaken, continued, and completed during the reporting period. Activities must be arranged by the categories shown in your approved Work Plan.
3. Summary of results, as applicable to your Work Plan:

For Permanent and Temporary/Mobile Collection Facilities:

- a) Number of participants at each facility during the grant term.
- b) Number of new collection sites established for marinas, agricultural sources, and underserved areas.
- c) Amount of HHW collected (in gallons for liquids and pounds for solids).
- d) Number of days and hours of operation during the Grant Term.
- e) Explanation as to why one facility may be more effective than the other.

For Residential Collection Programs:

- a) Number of curbside/door-to-door stops during the Grant Term, **or** number of households served by curbside collection (if number of stops are not tracked) during the grant term.
- b) Amount of HHW collected (in gallons for liquids and pounds for solids).

For Publicity and Education efforts:

- a) Description of target audience.
- b) Number of community events attended during the Grant Term and number of people stopping at your booth.
- c) Number of presentations conducted during the Grant Term and number of students, teachers, and other participants.
- d) Materials developed (e.g., door hangers, billboards) and number distributed (include distribution method) during the Grant Term.
- e) Total estimated number of people reached through publicity and education efforts.
- f) Explanation as to which event and/or publicity strategy was most effective in reaching the target audience and leading to the desired behavior change.
- g) Number and description of promotional activities that utilized Community-Based Social Marketing (CBSM), as opposed to traditional marketing.

For Load Checking Programs:

- a) Frequency of inspections during Grant Term.

- b) Number of vehicles inspected through the program during scheduled operation during the Grant Term.
- c) Amount of HHW collected (in gallons for liquids and pounds for solids).

4. **Evaluation of program outcome during the grant term.**

- a) Did you see a decrease in illegal dumping incidents?
- b) Did the amount of HHW collected increase?
- c) What statistical tests or questionnaires were used to evaluate project effectiveness? (Include samples and related reports.)
- d) What were the successes in relation to goals and objectives?
- e) What problems/challenges emerged during implementation? How did you resolve them?
- f) What would you do differently if you had the program to design all over again?
- g) What “best practices” might be shared with other jurisdictions?

For more on evaluation, see

www.ciwmb.ca.gov/UsedOil/EvalGuide/.

5. **Samples of Premiums and Printed Material**

- a) An original copy of each premium item and all final printed publicity and education materials.
- b) A floppy disk or CD-rom that includes camera-ready graphic art files(s) used to create **each item** developed during the Grant Term.
- c) Two photographs, from different angles, for large items such as equipment or structures.
- d) A photograph of each event attended or conducted (if not previously submitted.)

6. **Samples of final Video and Radio Ads.** A final copy of each video or radio ad (if not previously submitted) in the appropriate media format (VHS format for videos and cassette tape or compact disc for radio ads).

7. **Work products**, equipment, structure, events, etc. that were produced, purchased or conducted (unless previously submitted.)

A completed and signed **Recycled-Content Certification Form** for all items purchased with Grant Funds. (CIWMB 74G).

Payment Request
Details

The Grant Manager shall authorize payment upon approval of a complete and accurate Payment Request and, where applicable, approval of all required reports.

Forms for a Payment Request

All forms can be downloaded from the California Integrated Waste Management Board's (CIWMB) website at www.ciwmb.ca.gov/HHW/Forms/, or contact your Grant Manager.

Required Documents and Format for Payment Request

A complete Payment Request must include the following items in the order listed.

1. **Payment Request Form** (CIWMB 87) – This form must be signed by the individual authorized by the resolution. Please remember to type or print the individual's name and title below the signature.
2. **Expenditure Itemization Summary** (CIWMB 667) - All expenditures must be itemized and arranged by the Reporting and Expenditure Categories for your Grant as it was approved.
3. **General Checklist of Business Permits, Licenses, and Filings Form** (CIWMB 669) – Must be completed and signed by the individual authorized in the resolution.

Ten Percent Withhold

Ten percent (10%) will be withheld from each Payment Request and paid at the end of the grant term, when all reports and conditions stipulated in the Grant Agreement have been satisfactorily completed.

Supporting Documentation – Documentation for all expenditures claimed on the Payment Request should be retained for a minimum of 3 years after closeout of grant term for audit purposes. (see Audit/Records Access in Terms and Conditions, Exhibit A) Types of acceptable documentation include:

- a) **Invoices.** Invoices must include the name of the vendor, vendor's telephone number and address, description of goods or services purchased, amount due, and date.
- b) **Receipts.** Receipts should include the same information as invoices (see above).
- c) **Purchase orders with proof of payment.** Purchase orders should include the same information as invoices and receipts, and must be accompanied by proof of payment (e.g., copies of cancelled checks).
- d) **Personnel Expenditure Summary Form.** Document personnel expenditures based on actual time spent on grant related activities (these forms are not required if you have an alternate time reporting method pre-approved by your Grant Manager). This form can be found at CIWMB's website:

- e) **Travel Expense Form** . Document costs related to travel and include supporting documentation. This form can be found at CIWMB's website: www.ciwmb.ca.gov/Grants/Forms/travel.xls.

Services Rendered

Goods and services must be paid for and received within the period from the Notice to Proceed to the end of the term of the Grant Agreement (Notice to Proceed – March 31, 2007). Proof of delivery is required.

Exceptions and Audit Considerations

Exceptions to the provisions of the Grant Agreement may be considered on a case-by-case basis.

Requests must be submitted in writing, and approved in writing, by your Grant Manager. The Grantee is responsible for retaining documentation of any exceptions to the Grant Agreement for audit purposes.

This grant is subject to audit for at least three years from its conclusion. Documentation and a clear audit trail are essential to grant management.

Examples of audit documentation include, but are not limited to, expenditure ledger, payroll register entries, time sheets, personnel expenditure summary form, travel expense log, paid warrants, contracts and change orders, samples of items and materials developed with grant funds, invoices and/or canceled checks. See the Terms and Conditions for more information.

Overhead and Indirect Costs

Overhead and indirect costs can be claimed by Grantees. The following guidelines must be used when claiming these costs:

- The total cost of overhead and indirect cost charged to the grant shall not exceed ten percent (10%) of the grant funds expended. These costs are expenditures not capable of being assigned and not readily itemized to a particular project or activity, but considered necessary for the operation of the organization and the performance of the program. The costs of operating and maintaining facilities, accounting services, and administrative salaries are examples of overhead and indirect costs. All overhead and indirect costs charged to the grant must be associated with grant activities as shown in the approved Budget.

If you are uncertain whether a given cost is considered an overhead/indirect cost by the CIWMB, contact your Grant Manager.

- Direct costs charged directly to the grant shall not be included in the

overhead/indirect cost formula.

- Supervision performed by Managers and Supervisors can be included in the overhead/indirect cost formula; and therefore, will not be a direct charge to the grant. On the other hand, if a Manager or Supervisor performs an activity that is directly related to the execution of the grant (not supervision), costs associated with this activity may be included as a direct charge. Any such activity must be clearly supported by appropriate documentation and shall not be charged to the grant as overhead or indirect cost.
- The Grantees must maintain organized and accurate records that follow generally accepted accounting principles and leave an audit trail. The Grantee must provide access to all documents related to the grant program and fiscal operation of the grant program as deemed necessary by the CIWMB.
- The Grantees must have on file an internally approved Cost Allocation Plan which specifically documents how the cost amount was established and how it is supported by formal accounting records to substantiate the charges. The Cost Allocation Plan must be approved by an appropriate Supervisor/Manager in your agency. The Cost Allocation Plan must identify program elements included in the overhead/indirect cost calculation. See the sample "Cost Allocation Plan" calculation below:

Total department indirect cost divided by total department direct cost base equals indirect cost rate.